

TAX COMPLIANCE FOR STATE EMPLOYEES

State Employees ([Section 105.262, RSMo](#)) – Under state law, paying taxes and filing required returns is a condition of state employment. The Department of Revenue is responsible for sending non-filer and/or delinquency notices to state employees who are non-compliant with their individual income taxes. Failure to comply with the notice(s) will result in the Department of Revenue notifying the individual's employer. The employer will then notify each employee that they have 45 calendar days to satisfy their tax liability. If the individual complies, the Department of Revenue will issue a "Tax Compliance" letter to the individual that should be presented to the employer as proof of tax compliance. Failure to comply will result in termination of the individual (by the employer) from employment with the state. Please be aware that the Department of Revenue is not a part of the termination process. (Note: If an individual complies with the non-filer or delinquency notice, the individual's employer will not be notified.)

In accordance with Senate Bill 367, effective January 1, 2006, all payment agreements for state employees will be done by payroll deduction. State employees requesting a payment agreement will need to contact the Department of Revenue at 573-751-7200, by email at income@dor.mo.gov, or by mail at the Taxation Bureau, P.O. Box 385, Jefferson City, Missouri, 65105. The Department of Revenue will mail to the state employee the payment agreement outlining the terms, conditions, and payroll deduction amount. If the state employee consents to the agreement, he should sign and return it to his Human Resource /Payroll Office immediately. The state employee's Human Resource/Payroll Office will initiate the payroll deduction for the next available pay cycle. Once the payroll deduction is initiated, the Human Resource/Payroll Office will sign and send the payment agreement to the Department of Revenue. The payment agreement is not effective until received by the Department of Revenue from the employee's Human Resource/Payroll Office.

Note: State Employees currently on payment agreements (prior to January 1, 2006) will not be required to change their existing agreement to payroll deduction.